

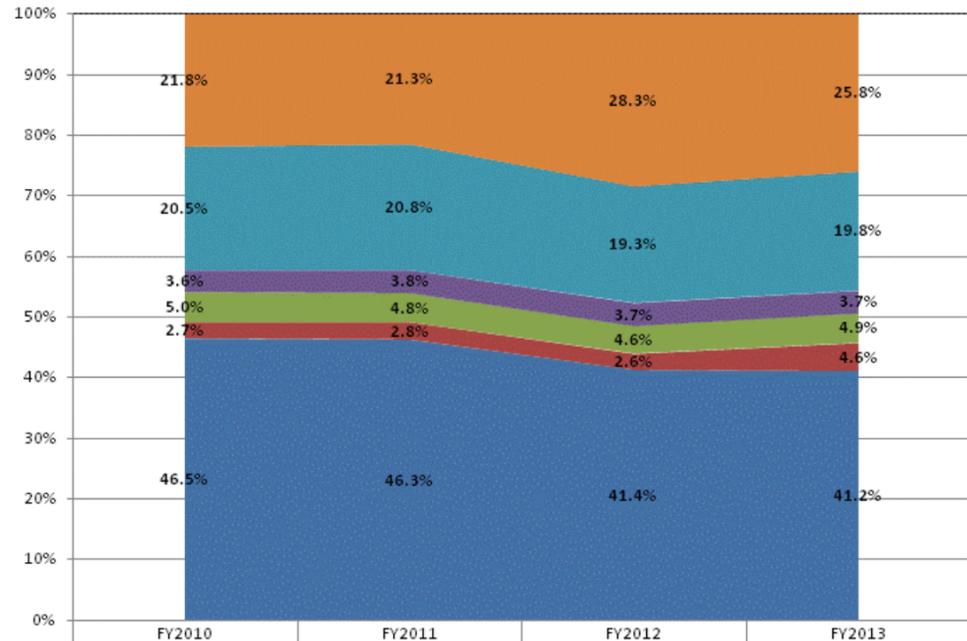
**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Lebanon Community School Corp (665)**

**Lebanon Community School Corp (665)**

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$16,067,305	46.0%	\$17,662,877	46.9%	\$17,299,960	41.4%	\$18,553,949	41.2%
Student Instructional Support	\$2,257,425	6.5%	\$2,886,027	7.7%	\$3,023,463	7.2%	\$4,298,658	9.5%
Overhead and Operational	\$7,875,083	22.6%	\$8,853,906	23.5%	\$9,645,450	23.1%	\$10,575,280	23.5%
Nonoperational	\$8,703,099	24.9%	\$8,279,539	22.0%	\$11,842,406	28.3%	\$11,649,625	25.8%
<b>Grand Total</b>	<b>\$34,902,912</b>		<b>\$37,682,350</b>		<b>\$41,811,279</b>		<b>\$45,077,511</b>	

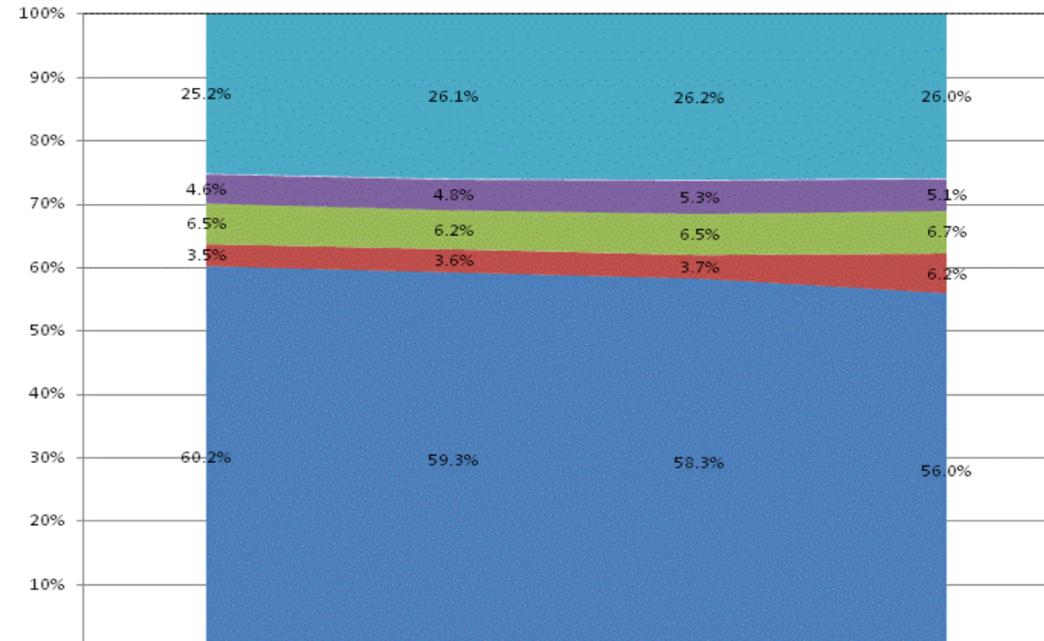
	FY 2006	FY 2009	FY 2012	FY 2013
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>52.5%</b>	<b>54.5%</b>	<b>48.6%</b>	<b>50.7%</b>

**All Expenditures**



	FY2010	FY2011	FY2012	FY2013
Non-Operational	21.8%	21.3%	28.3%	25.8%
Other Overhead and Operational	20.5%	20.8%	19.3%	19.8%
Corporation Administration	3.6%	3.8%	3.7%	3.7%
School Administration	5.0%	4.8%	4.6%	4.9%
Other Student Instructional Support	2.7%	2.8%	2.6%	4.6%
Student Academic Achievement	46.5%	46.3%	41.4%	41.2%

**Operational Expenditures Only**



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	25.2%	26.1%	26.2%	26.0%
Corporation Administration	4.6%	4.8%	5.3%	5.1%
School Administration	6.5%	6.2%	6.5%	6.7%
Other Student Instructional Support	3.5%	3.6%	3.7%	6.2%
Student Academic Achievement	60.2%	59.3%	58.3%	56.0%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Lebanon Community School Corp (665)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$136,632	\$421,245	\$554,562	\$679,028	397%	61%	22%
11100 Regular Programs; Elementary	\$4,454,138	\$5,870,154	\$5,680,979	\$5,616,335	26%	-4%	-1%
11200 Regular Programs; Middle/Junior High	\$2,055,621	\$2,668,026	\$2,600,285	\$2,589,089	26%	-3%	0%
11300 Regular Programs; High School	\$2,362,410	\$3,456,794	\$3,425,636	\$3,518,929	49%	2%	3%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$37,787	\$41,823	N/A	N/A	11%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$55,800	\$49,907	\$34,040	\$0	-100%	-100%	-100%
11410 Vocational Education; Agriculture A	\$158,719	\$249,776	\$257,592	\$205,625	30%	-18%	-20%
11440 Vocational Education; Health Occupations	\$38,255	\$41,283	\$51,462	\$51,364	34%	24%	0%
11450 Vocational Education; Consumer and Homemaking	\$43,851	\$87,266	\$100,801	\$104,404	138%	20%	4%
11470 Vocational Education; Business Education	\$145,429	\$151,104	\$144,166	\$252,872	74%	67%	75%
11480 Vocational Education; Industrial Education A	\$0	\$57,203	\$53,243	\$65,055	N/A	14%	22%
11590 Other Vocational Education Programs	\$1,787	\$132,540	\$176,725	\$194,110	> 500%	46%	10%
12110 Gifted And Talented; Gifted and Talented	\$14,161	\$2,927	\$4,807	\$2,828	-80%	-3%	-41%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$221,154	\$109,964	\$110,740	N/A	-50%	1%
12210 Mental Disabilities; Mild Mental Disabilities	\$314,142	\$266,174	\$223,827	\$188,951	-40%	-29%	-16%
12220 Mental Disabilities; Moderate Mental Disabilities	\$162,146	\$305,130	\$358,388	\$423,609	161%	39%	18%
12350 Physical Impairment; Homebound	\$19,511	\$5,644	\$5,817	\$5,382	-72%	-5%	-7%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$252,715	\$301,346	\$356,155	\$354,826	40%	18%	0%
12520 Culturally Different; Compensatory	\$54,558	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$700,247	\$1,294,337	\$1,473,011	\$1,588,084	127%	23%	8%
12710 Equal Opportunity At Risk	\$26,342	\$37,344	\$64,719	\$97,873	272%	162%	51%
12810 Special Education Preschool	\$175,566	\$371,384	\$306,035	\$282,680	61%	-24%	-8%
12900 Other Special Programs	\$47,566	\$20,640	\$5,887	\$4,204	-91%	-80%	-29%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$4,600	\$40	\$15,249	\$8,352	82%	> 500%	-45%
14100 Summer School Programs; Elementary	\$12,940	\$5,403	\$24,378	\$27,428	112%	408%	13%
14200 Summer School Programs; Middle/Junior High School	\$0	\$6,207	\$0	\$3,346	N/A	-46%	N/A
14300 Summer School Programs; High School	\$21,837	\$67,810	\$54,971	\$55,736	155%	-18%	1%
16100 Remediation Testing	\$18,840	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$101,171	\$33,960	\$56,741	\$80,446	-20%	137%	42%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$133,864	\$81,723	\$68,387	\$105,907	-21%	30%	55%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$83,576	\$135,000	\$15,000	\$39,000	-53%	-71%	160%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$185,945	\$376,872	\$121,350	\$343,725	85%	-9%	183%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$0	\$362,993	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$92,460	\$128,891	\$169,401	\$152,369	65%	18%	-10%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$450,895	\$61,561	\$57,067	\$62,027	-86%	1%	9%
22130 Improvement of Instruction; Instructional Staff Training	\$21,598	\$41,864	\$41,430	\$49,327	128%	18%	19%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$13,007	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$281,917	\$392,987	\$304,743	\$347,062	23%	-12%	14%
22360 Instruction, Related Technology; Network Support	\$251,638	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$700	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$2,474	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$395,377	\$319,181	\$345,353	\$535,944	36%	68%	55%
26497 2007 Account Code - Teachers Retirement Fund	\$879,916	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$14,169,877</b>	<b>\$17,662,877</b>	<b>\$17,299,960</b>	<b>\$18,553,949</b>	<b>31%</b>	<b>5%</b>	<b>7%</b>
<b>Student Instructional Support</b>							
21130 Attendance and Social Work Services; Social Work Services	\$12,459	\$8,769	\$10,817	\$25,185	102%	187%	133%
21220 Guidance Services; Counseling Services	\$407,591	\$504,155	\$541,382	\$522,820	28%	4%	-3%
21340 Health Services; Nurse Services	\$116,728	\$148,005	\$191,067	\$218,978	88%	48%	15%
21390 Health Services; Other Health Services	\$81,509	\$60,261	\$56,031	\$24,470	-70%	-59%	-56%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Lebanon Community School Corp (665)**

<b>Account</b>	<b>FY 2006</b>	<b>FY 2009</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Increase from FY 2006</b>	<b>Increase from FY 2009</b>	<b>Increase from previous year</b>
21420 Psychological Testing	\$54	\$0	\$2,157	\$324,053	> 500%	N/A	> 500%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$197,935	\$282,141	\$205,912	\$161,732	-18%	-43%	-21%
21530 Speech Pathology and Audiology Services; Audiology Services	\$62,071	\$35,726	\$48,253	\$45,429	-27%	27%	-6%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$8,335	\$19,782	N/A	N/A	137%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$15,167	\$8,416	\$25,648	N/A	69%	205%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$15,392	\$345,437	N/A	N/A	> 500%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$357,013	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$4,895	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$1,045,755	\$1,816,953	\$1,935,701	\$2,228,111	113%	23%	15%
24900 Other Support Services, School Administration	\$9,078	\$14,850	\$0	\$0	-100%	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$1,938,073</b>	<b>\$2,886,027</b>	<b>\$3,023,463</b>	<b>\$4,298,658</b>	<b>122%</b>	<b>49%</b>	<b>42%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$24,832	\$41,303	\$48,939	\$75,348	203%	82%	54%
23120 Board of Education; Service Area Assistants	\$45,395	\$24,125	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$66,907	\$30,280	\$41,599	\$47,054	-30%	55%	13%
23160 Board of Education; Promotion Expenses	\$0	\$89	\$0	\$0	N/A	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$374,481	\$653,179	\$760,491	\$775,964	107%	19%	2%
25110 Fiscal Services; Office of The Business Manager	\$99,121	\$235,469	\$301,065	\$297,131	200%	26%	-1%
25191 Other Fiscal Services; Refund of Revenue	\$2,676	\$2,228	\$9,658	\$4,585	71%	106%	-53%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,295	\$3,706	\$9,053	\$7,895	> 500%	113%	-13%
25196 Other Fiscal Services; Cash Change	\$0	\$1,000	\$1,000	\$650	N/A	-35%	-35%
25400 Planning, Research, Development and Evaluation	\$83,540	\$0	\$0	\$0	-100%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$3,466	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$71,000	\$80,500	\$85,500	N/A	20%	6%
25840 Administrative Technology Services; Systems Operations	\$0	\$32,000	\$34,750	\$36,750	N/A	15%	6%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$197,021	\$270,218	\$300,683	N/A	53%	11%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$3,392	\$7,553	\$33,577	N/A	> 500%	345%
25910 Judgments	\$165,940	\$0	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$1,787	\$865	\$474	\$472	-74%	-45%	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$204,044	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,485,413	\$3,328,000	\$3,255,187	\$3,516,891	42%	6%	8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$472,436	\$676,050	\$841,944	\$1,227,566	160%	82%	46%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,600	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$166,588	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,306	\$14,159	\$32,158	\$25,105	298%	77%	-22%
26600 Operation and Maintenance of Plant Services; Security Services	\$1,665	\$1,202	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$179,958	\$126,587	\$162,129	\$248,225	38%	96%	53%
27010 Student Transportation; Service Area Direction	\$78,273	\$84,752	\$106,972	\$119,870	53%	41%	12%
27100 Student Transportation; Vehicle Operation	\$532,237	\$579,701	\$621,836	\$851,018	60%	47%	37%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$388,817	\$571,648	\$467,246	\$477,170	23%	-17%	2%
27400 Student Transportation; Purchase of School Buses	\$653,951	\$238,372	\$304,415	\$311,394	-52%	31%	2%
27500 Student Transportation; Insurance on Buses	\$34,858	\$29,497	\$38,628	\$32,631	-6%	11%	-16%
27700 Student Transportation; Contracted Transportation Services	\$121,561	\$16,528	\$8,103	\$3,010	-98%	-82%	-63%
27900 Student Transportation; Other Student Transportation Services	\$11,633	\$236,531	\$331,905	\$215,242	> 500%	-9%	-35%
31200 Food Services Operations; Food Preparation and Dispensing	\$290,924	\$456,389	\$490,898	\$498,372	71%	9%	2%
31400 Food Services Operations; Food Purchases	\$19,927	\$25,187	\$49,415	\$38,493	93%	53%	-22%
31900 Other Food Services	\$892,241	\$1,173,646	\$1,369,313	\$1,341,219	50%	14%	-2%
<b>Overhead and Operational Total</b>	<b>\$7,408,405</b>	<b>\$8,853,906</b>	<b>\$9,645,450</b>	<b>\$10,575,280</b>	<b>43%</b>	<b>19%</b>	<b>10%</b>
<b>Nonoperational</b>							

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Lebanon Community School Corp (665)**

<b>Account</b>	<b>FY 2006</b>	<b>FY 2009</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Increase from FY 2006</b>	<b>Increase from FY 2009</b>	<b>Increase from previous year</b>
33100 Community Service Operations; Direction of Community Services	\$216	\$34,136	\$145,485	\$92,401	> 500%	171%	-36%
33200 Community Recreation	\$104,955	\$109,925	\$103,050	\$117,955	12%	7%	14%
33400 Athletic Coaches	\$233,957	\$302,645	\$284,441	\$331,677	42%	10%	17%
33990 Other Community Services; Other	\$3,462	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$5,059	\$3,530	\$11,200	\$10,032	98%	184%	-10%
45100 Building Acquisition, Construction and Improvements	\$1,549,532	\$537,054	\$2,559,620	\$971,738	-37%	81%	-62%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,393	\$18,524	\$11,829	\$36,373	250%	96%	207%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$324,235	\$6,334	\$33,766	\$1,098	-100%	-83%	-97%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$3,200	\$995,460	\$393,808	N/A	> 500%	-60%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$615,944	\$834,686	\$930,682	\$1,988,624	223%	138%	114%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$637	\$299	N/A	N/A	-53%
51100 Debt Services; Principal on Debt; Bonds	\$250,000	\$690,000	\$310,000	\$325,000	30%	-53%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$130,000	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$88,765	\$202,288	\$130,737	\$115,120	30%	-43%	-12%
52200 Debt Services; Interest on Debt; Temporary Loans	\$63,457	\$137,438	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$162,542	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,023,000	\$3,633,480	\$3,701,653	\$3,250,000	-35%	-11%	-12%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,614,020	\$2,623,847	\$4,015,500	N/A	149%	53%
54200 Common School Fund; Principal	\$78,437	\$142,142	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$10,139	\$0	\$0	N/A	-100%	N/A
<b>Nonoperational Total</b>	<b>\$8,643,954</b>	<b>\$8,279,539</b>	<b>\$11,842,406</b>	<b>\$11,649,625</b>	<b>35%</b>	<b>41%</b>	<b>-2%</b>
<b>Prorated By Fund</b>							
26492 2007 Account Code - Social Security	\$1,159,501	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$106,875	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,448,833	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$14,300	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$13,094	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$2,742,603</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>